

IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH
NORTHERN DIVISION

FILED
U.S. DISTRICT COURT
2007 OCT 16 P 3:02

DISTRICT OF UTAH

BY: _____
DEPUTY CLERK

UNITED STATES OF AMERICA

Petitioner,

VS.

JON T. McBRIDE,

Respondent.

ORDER ADOPTING
REPORT & RECOMMENDATION

Case No. 1:07 CV 89 TC

This action arises out of Petitioner United States of America's petition to enforce two April 19, 2007 IRS Summonses. Respondent Jon T. McBride complied with the first summons that sought his financial information for the tax year 2005, leaving the second summons which seeks Mr. McBride's recent financial information to determine whether and to what extent the IRS could collect from him an outstanding tax debt that is currently due and owing to the IRS. Resolution of this case was referred to Magistrate Judge David Nuffer by an Order to Show Cause dated June 29, 2007, and pursuant to 28. U.S.C. § 636(b)(3).

After a hearing conducted on August 20, 2007, and receiving memoranda from the parties to the case, Judge Nuffer issued a Report and Recommendation (the "R&R") dated September 23, 2007, that recommended the following:

1. A finding from this court that Respondent has failed to show cause why he should not be compelled to comply with the Summons that seeks his recent financial information; and

2. An order ordering the Respondent to provide the IRS with the information required by the summons (his recent financial information) within 10 days from the date that this court adopts the R&R.

The parties were given ten days to file specific objections to the R&R. There were no objections to the R&R.

The court has conducted a *de novo* review of the issues and agrees with Judge Nuffer's recommendation. Accordingly, the Report and Recommendation is adopted as the order of this court. This court finds that Respondent has failed to show cause why he should not be compelled to comply with the Summons that seeks his recent financial information, and orders the Respondent to provide the IRS with his recent financial information required by the Summons within 10 days from the date of this Order Adopting Report and Recommendation.

DATED this 16 day of October, 2007.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Tena Campbell", written in a cursive style.

TENA CAMPBELL
Chief Judge